## 4.  ACCEPTABLE and UNACCEPTABLE Uses of K-12 Library Act Funds

For the purpose of the Library Act, **library resources** are materials that are used in, circulated from, or networked from the school site library media center. This funding may also be used to purchase the **equipment** necessary to provide access to school library resources within the library media center. In response to frequent questions the examples in Section 4 have been expanded by the addition of actual products. The examples are provided to illustrate only and do not represent all products available.  (*Standards and Procedures for Audits of California K-12 Local Educational Agencies*, pages 110-114).

| *Type of Resource*: | *Acceptable Expenditures:* | *Unacceptable Expenditures:* |
|---|---|---|
| **Books**<br><br>**Object Codes:**<br>**4200**<br>**6300** | • Library books include fiction, nonfiction, and reference books in paperback or hardbound editions<br>• Cataloging and processing may be ordered with purchase<br>• Books in languages other than English | • Textbooks (***e.g.* materials usually purchased in class sets for instruction, including decodable books)**<br>• Classroom literature sets (***e.g.* 20 or more copies of the same book title used for reading instruction in the classroom)**<br>• Contracts for library services with county offices of education or public libraries |
| **Periodicals**<br><br>**Object Codes:**<br>**4300**<br>**5800** | • Newspaper subscriptions and magazine subscriptions in print and/or electronic format | • Classroom sets of a single magazine title (***e.g.* Scholastic News, Weekly Reader)** |
| **Microforms, AV materials, software, and online resources**<br><br>**Object Codes:**<br>**4200**<br>**4300**<br>**5800** | • CD ROM reference materials, databases<br>• Library automation programs for circulation and electronic catalogs—networked or single station<br>• Web based reference materials, databases, and library automation programs for circulation and electronic catalogs—networked or single station<br>• Retrospective conversion of the card catalog to electronic format and/or the update of MARC records as part of automation<br>• Resources on microfiche or microfilm to assist in research process<br>• Audio and video tapes, laser disks, DVD<br>• Art prints | • Integrated learning systems (***e.g.* packages of software that provide instructional content leveled to student task performance. Typing tutors, Skills Bank, and Millie's Math House are just a few examples.)**<br>• Classroom and/or lab sets of CD ROMs used outside the library (***e.g.* multiple copies of the same CD ROM title for a computer lab or classroom)**<br>• Service and/or technical support contracts and training (***e.g.* library automation system service contract, training, salaries to update MARC records)**<br>• Automated textbook management system (***e.g.* Textbook Tracker, Follett Textbook Plus, The Eloquent Textbook Manager)**<br>• Schoolwide networking infrastructure (***e.g.* internal wiring, switches, routers, cabling, conduit, communication for electronic access outside the library)**<br>• Reading incentive management software (***e.g.* the disks for Accelerated Reader, Scholastic Reading Counts)**<br>• District database support systems (***e.g.* SASSI, Novell)** |
| | *continued* | *continued* |

| *Type of Resource*: | *Acceptable Expenditures:* | *Unacceptable Expenditures:* |
|---|---|---|
| **Microforms, AV materials, software, and online resources** | | • Web based instructional software designed for classroom use (*i.e.* **fee-based, licensed Web sites used primarily in classrooms; if site licenses are purchased, the library should not be the source of financial support for the license)**<br>• Models, stuffed animals, toys and games |
| **Equipment and other**<br><br>**Object Codes:**<br><span style="color:red">**4400**</span><br><span style="color:red">**6400**</span><br><br>*<u>NOTE:</u> Equipment purchased with these funds must be housed and used in the school library media center.* | • Computer hardware that allows student access to library resources in library and online<br>• Computer hardware for library management<br>• Presentation hardware<br>• Listening-viewing stations that allow individual and small group use of videos, audio materials, and student multi-media presentations<br>• Microfiche reader/printer<br>• Fax machine | • Service and/or technical support contracts and training (*e.g.* **library automation system service contract and training)**<br>• Supplies (*e.g.* **barcodes, tape)**<br>• Rebinding services (*e.g.* **sending books to a bindery for new covers)**<br>• Hardware or infrastructure housed outside the library (*e.g.* **a computer lab down the hall)**<br>• Copy machine<br>• Security system (*e.g.* **Checkpoint, SelfCheck)**<br>• Furniture, *e.g.* tables, chairs, shelving<br>• Labor, salaries, staff development, conference attendance |